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Qeveria - Vlada - Government
Ministria e Financave - Ministarstvo za Finansije - Ministry of Finance
Administrata Tatimore e Kosovës - Poreska Administracija Kosovo -Tax Administration of Kosovo

FISCAL ELECTRONIC DEVICES, FUNCTIONAL AND TECHNICAL SPECIFICATION REQUIREMENTS

Prishtina
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Chapter 1

General

Article 1 - Abbreviations and Definitions

1. For the purposes of this document, the following abbreviations have the following meanings:
   1.1. **FCR**- Fiscal Cash Register,
   1.2. **MoF**- Ministry of Finance;
   1.3. **TAK**- Tax Administration of Kosovo;
   1.4. **FED**- Fiscal Electronic Device;
   1.5. **FPN**- Fiscal Printer;
   1.6. **Firmware** –Built-in software for operation of electronic devices;
   1.7. **Carcase** – memory or a special space within the fiscal memory for recording interventions in FED's case.
   1.8. **PC** – Personal computer;
   1.9. **POS** – Point of Sale;
   1.10. **E-POS** –Electronic Point of Sale;
   1.11. **TT** – Tax Terminal;
   1.12. **GPSR** –General Packet Radio Service;
   1.13. **ROM** – Read Only Memory;
   1.14. **PROM** – Programmable Read Only Memory;
   1.15. **EPROM** – Erasable Programmable Read Only Memory;
   1.16. **VPN** – Virtual Private Network;
   1.17. **MD5** – Data encryption function/ algorithm;
   1.18. **FCRMU** –Fiscal Cash Register's Management Unit.

Article 2 – Legal Framework

1. ***This public decision is issued based on Article 9 of the Law No. 03/L-222*** on Tax Administration and Procedures, under Administrative Instruction no. 01/2015 on the Use of Fiscal Electronic Devices and Systems.

2. ***The rights of Tax Administration of Kosovo***
   2.1. Article 13.6 of the Law on Tax Administration and Procedures, No. 03/L-222, authorizes TAK to require that all supplies made by all or certain taxable persons to

be recorded by electronic means and to define the specifications of all types of electronic machines that will be used for such recording. The law requires to issue a sub-legal act for implementation of these provisions. The Government of the Republic of Kosovo with the aim to commence to implement fiscal cash registers throughout the Republic of Kosovo, issued the Decision No. 02/56 of 18 February 2009, and Administrative Instruction 01/2015 of 17.03.2015, on the Use of Fiscal Electronic Devices in the Republic of Kosovo.

3. The purpose of this Decision

3.1. This decision defines the functional and technical requirements in enabling the implementation, including a range of obligations and rules for the different stakeholders, primarily the users, persons and their staff that supply, maintain and repair Fiscal Electronic Devices (hereafter FED).

4. Committee for Authorization of Economic Operators

4.1. For the purpose of this Public Decision, according to the decision of the date 02.06.2015, the General Director of TAK establishes Professional Committee within TAK which is responsible for: reviewing the requests, authorization of Economic Operators (EO), laboratories for certification of FEDs, technicians and FEDs.

4.2. Committee will conduct verifications and will undertake all necessary measures regarding the fulfilment of criteria for each model of Fiscal Electronic Devices as they are defined and described later in this document and to certify and to certify and license them with the aim that the abovementioned devices to be used by any obliged entrepreneur as defined by the provisions of the article 3 of this decision, in the territory of the Republic of Kosovo for the safe recordings of transactional data, which are of tax importance in order to ensure that all obliged entrepreneurs are reporting accurately their turnover and pay the correct amount of tax on that turnover.

4.3. The Committee shall, when necessary interact/cooperate with all other competent departments or bodies responsible for supervising, monitoring and/or licensing any other electronic, electrical or electro-mechanical sub-system that could be connected or can communicate with Fiscal Electronic Devices in order to provide them with the necessary data for proper operation, with a view to form the final judgment and to make the appropriate decision for licensing or not a given model of Fiscal Electronic Device. For issuing a license to a model of Fiscal Electronic Device, the Committee will consider:

4.3.1. whether a prototype sample of the specific model of the Fiscal Electronic Device which was requested from the applicant/interested party to produce prior its application for licensing, meets the functional and technical characteristics specified in this document

4.3.2. whether the interested party (manufacturer, importer or seller) has a well-developed network of technicians, service and maintenance in Kosovo and the required trained personnel and whether it has on disposal the required quantity of spare parts and components in Kosovo.

4.3.3. Whether the interested party (manufacturer, importer or seller) is solvent and whether the financial structure of the business can ensure a stable operation,

4.3.4. if, during production or during each import, it is possible for the Committee to verify that the imported Fiscal Electronic Devices match the prototype sample provided during the license process.

4.4. The Committee is entitled to set the test procedures for models subject to licensing for institutions or other academic bodies or organizations with the appropriate knowledge and laboratory equipment for testing as well as cooperate with them on any related matter or technical assistance. The assigned institution or academic body must prepare a special report for the Committee regarding any conducted test.
The cost/expenditures incurred as a result of such tests are carried out by the interested party (manufacturer, importer or seller) of the Fiscal Electronic Device, or the owner of particular Fiscal Electronic Device.

4.5. The Committee is entitled to examine every aspect deemed necessary for proper decision-making, and following the issuance of the appropriate license, to review whether the obligations that derive from the abovementioned cases b, c and d are met in all cases. For this purpose, the interested party - applicant (manufacturer, importer or seller) must provide to the Committee any additional information that will be requested by it. The interested party - bidder (manufacturer, importer or seller) of an approved / licensed model of Fiscal Electronic Device is obligated to support with the spare parts the approved sample thereof for at least five (5) years from the end of the year that the specific type of model was last sold in Kosovo market and to make it immediately available to the tax authorities and the Committee whenever is deemed necessary for audit purposes.

4.6. Regarding the manner on how a sample is to be sealed and any other details required will be determined by a separate Public Decision.

Article 3 – Authorization of FED models and Tax Terminals for use in the Republic of Kosovo

1. The FED models and the Tax Terminals for use in the Republic of Kosovo have to be built by the manufacturer according to the Technical and Functional requirements published in Article 2 and Article 3 of this document.

2. It is a competence of the Commission established by the Tax Administration of Kosovo (hereinafter referred to as the competent body) that was made according to the Administrative Instruction as stated in Article 11, the Competent Body is authorized to approve different models and issue a certificate with registered number of approved models. In order to verify the continuity and consistency with the original version of these approved models, they must be recertified by the competent body every 4 (four) years. Only models with such certificate can be sold and installed in the Republic of Kosovo. Manufacturers/importers when apply at the competent body for approval of a model must provide one device of the model and the following documents:
   - **User's Manual**;
   - **Service Manual**;

3. ***Testing for certification of compliance with Technical and Functional requirements***

3.1. Tests for verifying the compliance with the Technical and Functional requirements are done by the institutions or academic official or institution with the appropriate knowledge and laboratory test equipment with the participation of the member of the competent body in support of manufacturers/importers. "Support" implies to any technical documentation related to the use which is needed for the academic institution (laboratory). At the end of testing the Academic Institution (laboratory) issues the protocol with results of the testing and submits this protocol to the competent authority.

3.2. For versions of the program of an approved model, only functional tests are performed;

3.3. If the fiscal device that is being testing has an interface.
If the fiscal device that is being testing has an interface to connect with the measuring equipment or measurement systems (e.g. fuel, etc.) these devices are approved as fiscal system. FED which is a part of the fiscal system for specific sectors has special requirements, which are presented through special specifications for the points of sale in specific sectors (for wholesale and retail oil companies to.)

3.4. If the fiscal device that is being testing has an interface for connection with other peripheral devices.
If the fiscal device that is being testing has an interface for connection with other peripheral devices such as bar-code scanners, magnetic card readers etc. these peripheral devices may not change the functions of fiscal device. This is verified by functional testing.

Article 4 – Authorization of dealers of fiscal systems in the Republic of Kosovo

1. ***Administrative Instruction regarding the use of FEDs foresees*** that the FEDs and fiscal systems installed in Kosovo must be sold and installed through an authorized operator (manufacturer, dealer, distributor and agent). Any repair or modification to a FED or fiscal system must be done by authorized persons to conduct such repairs or modifications.

2. ***The recognition of authorized dealers and issuance of the licenses*** will be a competence of the competent body. Practical instructions will be issued in a later phase of the ongoing work in respect of the preparation of the presentation and implementation of fiscal systems in Kosovo.

2.1. It must be emphasized that the recognition of authorized dealers and the issuance of licenses is totally different from the certification for allowing the use of FEDs, as described in Article 3 hereinafter.

Article 5 – The obligatory use of approved devices supplied and installed by licensed dealers

1. ***Transactions of retail sale*** that incur in Kosovo in accordance with applicable legislation, must be recorded by fiscal electronic devices (FEDs).

2. ***The term FED*** includes those electronic devices such as fiscal cash registers and fiscal printers. The FED or fiscal system aims to record and transmit data through the mobile communication system GPRS to the TAK information system (FTP server and management system of FEDs).
   2.1. They are used like stand alone devices or included into the point of sale systems and fiscal systems for issuing of fiscal revenue receipts (also called fiscal cash receipts). Such issuance of a fiscal receipt does not dependent from the manner of payment (cash payment, payment by credit card or by equivalent payment instrument e.g. by check). The data should be recorded simultaneously in operational memory and in the electronic journal or paper, depending on what is equipped the FED and the fiscal system, as well as printed in fiscal receipt.

3. ***FED and fiscal system*** has to be equipped with an **external** or **built-in** Tax Terminal (TT). "Built-in Terminal" means a separate hardware module mounted inside the FED's framework and connected with the main FED module by cables or electrical connectors or it can be a single hardware module incorporating FED and TT functionality in one firmware. The purpose of this terminal is to transfer the reports from the FED fiscal memory to TAK information system. Total of the data stored in the operational memory of one day are stored in the fiscal memory after closing the daily fiscal report.

4. ***FED and fiscal system users*** can only use approved device that are supplied and installed by licensed operators in order to provide:
   - the complete and correct registration of the details of transactions by FED and fiscal systems;
   - the transfer of the content of the fiscal memory of fiscal equipments and systems in TAK system
   - exclusion of any manipulation of the data during and after the registration of transactions.

5. ***Mandatory process that must be complied prior commencing the use of FEDs and fiscal systems***.

   5.1. Before a FED and fiscal system is installed and registered for operation, the user of FED and fiscal system must sign a written contract for servicing and repairing the fiscal device with company which has a license for servicing fiscal devices of the approved model. The company places the identification label to the FED box or to the fiscal system.

6. ***Form of the identification label at the beginning of use***

Example of identification label of FED and fiscal system:

CE Voltage 230 V	Economic Operator	
	Model	
	Serial Number	
	License Number from TAK	

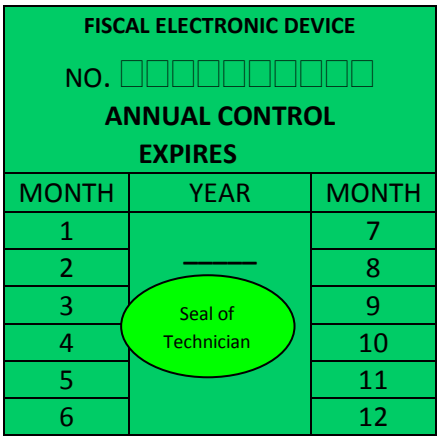
7. ***Installation of FEDs and fiscal system before commencing the registration of transactions.***
   The process of installing licensed FEDs and fiscal systems is done by the supplier of the

equipment. The label of periodic control (adhesive self destructive paper) is placed on the equipment in a visible place where it cannot be damaged during the use. An electronic communication is submitted to the Tax Administration before using the FED and fiscal system as provided in Article 20, paragraph 4 of the Administrative Instruction No. 01/2015 on the use of FED in the Republic of Kosovo.

8. ***Initial and periodical control and the form of the label of periodic control***
   This control verifies the correct operation of FED and fiscal system.

9. ***Periodic Control***
   Before commencing the use, it is placed a label of periodic control of 2 years, which verifies the accurate recording of data and data protection, on FED and fiscal system indicating the date when it is installed and the installer.

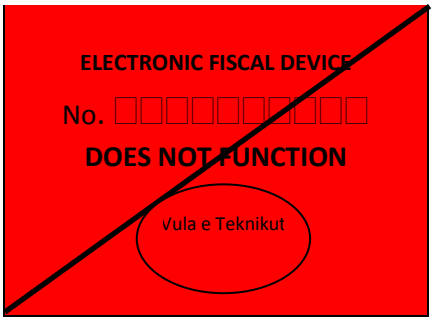
10. ***Label of the periodic control***
    Subsequently, a periodic control of 2 years must be conducted, two years after fiscalization in order to ensure that the device is operating according to specifications, prior the deadline defined in Article 20, paragraph 7 of the Administrative Instruction 01/2015, after fiscalization date, but not earlier than 45 days prior the end of this period.



- Form: square
- Dimensions of the sides: > 40 mm
- COLOR: The green field with black big size letters.
- Below the writing FISCAL ELECTRONIC DEVICE it will be noted the identification number of the FED
- The expiry date dd/mm/year is placed in the middle of the label under YEAR ____.
- In the ellipse it will be placed the seal of authorized technician that identifies the economic operator and the technician responsible for conducting periodic control.
- Material: Adhesive that does not allows the removal without being the damage during the removal attempt

11. ***Failure of performing periodic control***

If the FED or fiscal system does not pass the periodical control, the authorized technician must place the label of negative periodical control (see label below) on a visible place on the equipment and an information letter must be sent to the Tax Administration of Kosovo respectively to the FCRMU. The date and time that the FED or fiscal system was removed from service must be noted in the accompanying booklet described in 5.3 below:



- Form: square
- Dimensions of the sides: ≥ 40 mm
- COLOR: The red field with black big size letters, lined with a diagonal
- Letters: Bold, height 5 mm
- Below the wording FISCAL ELECTRONIC DEVICE, the identification number of FED. Below the writing OUT OF ORDER, at the ellipse is placed the seal that identifies the economic operator and the technician responsible for performing the control. Material: Adhesive that allows the removal or the damage during the removal test

12. ***Special accompanying booklet***

A special accompanying booklet must be kept for each fiscal device in which all interruptions of functioning, all controls and all maintenances/repairs and all actions undertaken on the FED and fiscal systems are recorded.

Article 6 – Fiscal receipt

1. The fiscal receipt is a paper document issued by a fiscal device which is from the approved type, and which is officially registered at Tax Administration.
2. The fiscal receipt is a document with which is registered the sale/purchase of goods and services at a point of sale, for retail transaction.
3. The fiscal receipt must have in minimum 18 characters per line printed and must end with the fiscal logo. The fiscal logo is defined in **APPENDIX № 1** of this document. The content in fiscal receipt is described in Chapter 2. Examples of fiscal receipts are given in **APPENDIX № 2**.

Article 7 – Daily Fiscal Report (DFR)

1. Daily Fiscal Report (DFR) is a paper document issued by fiscal device and fiscal system of the approved type, and which is officially registered at Tax Administration. The DFR is a document in which it is registered the summary of sales/purchases of goods or services at a point of sale, regardless of the payment method. The main goal of the summary is that the data on total turnover and VAT during the day to be printed and registered into fiscal memory, regarding FEDs.

2. The DFR must end with the fiscal logo. The content of DFR of FEDs is described in Chapter 2. Examples of DFRs of FEDs are given in **APPENDIX №5** in this document,

while in **APPENDIX № 7** are given examples of DFRs from the fiscal system for retail sales of fuel.

3. ***Additional Modes and relevant reports of FEDs***

Except the REGISTER (R) mode, every FED has to also work in:

3.1. **Report reading mode (X)**- Each FED must allow reading and printing of the current data that were accumulated during the day and data registered in the fiscal memory.

3.2. **Daily Fiscal Report mode (DFR)** - Each FED must allow reading and printing of the summary of the final data accumulated during the day and writing of a summary of the data in the fiscal memory. In this Mode it is created Daily Fiscal Report (DFR).

3.3. **Programming mode (P)** - Each FED must enable programming of necessary data in it. Most of the data have to be programmed only after Daily Fiscal Report in order to enable the next reports to be valid. In this mode, in fiscal device can:

a) Be recorded the taxpayer data, which must be shown in the fiscal receipt. For this function, the logic program (FW) must enable the recording in fiscal memory of the taxpayer's fiscal number, name, and serial number of the device.

b) Be programmed the tax rates. A implies the excluded tax rate, B implies the tax rate of 16%, whereas letters C-E are various forms of tax rates provided by the law. For taxpayers who have no obligation to pay the VAT, the VAT tax rate for fiscal receipts that will be used will be 0 (letter C), but not excluded group. Change of a tax rate can only be performed once it is concluded the daily fiscal report and FED to be in the service mode. These changes are recorded in fiscal memory with a special counter for changes of tax rate.

3.4. Fiscal memory content transfer mode

The FED, in this mode must have the option of transferring the content of the fiscal memory to PC.

During the approval process a PC program conducts the check, which insures that the content of fiscal memory is correctly recorded in a file on the disk of PC. In addition, this program must give the possibility to display on the PC monitor the content of fiscal memory, in read-only form.

If additional hardware is needed to transfer the content of fiscal memory, then they must be supplied by the manufacturer. The detailed description on the usage of the reading function must be written in the manual.

The authorized service technician of FED is obliged to provide additional hardware and software and service any time it is required by the tax authorities.

To administer:

- Articles:
  - Item code;
  - Designation of goods or services;
  - Price.
- Discounts;
- Methods of payment;
- Administer graphics (taxpayer's logo for placement on fiscal receipt), (if the device has this capability);

- Administer serial port of fiscal device for their programming to connect with accompanying devices, such as: bar-code scanners, scales, payment terminal with credit cards etc.

4. *Programming the date and time*

Logical program (firmware) prohibits modification of the date until the date of last daily report that is recorded in the fiscal memory. Allows programming of legal time within the boundary of only + / - one hour, only after the concluded the Daily Fiscal Report.

5. *Other modes*

Each FED must allow its functional testing, by enabling a connection with personal computer or with other equipment.

Chapter 2

Functional requirements

Article 8 – General requirements for FED

1. *General requirements for FED*

All FED that are used for registering and storing electronic fiscal data, as defined under the Administrative Instruction (MF) No. 01/2015 - on the Use of Fiscal Electronic Devices and Fiscal Systems, must contain a work memory and a fiscal memory. The data must be registered and stored in the work memory and in fiscal memory regarding the goods that were sold and the services provided to the clients, allowing generation of fiscal reports in automatic manner as it is required by the abovementioned Administrative Instruction.

FEDs should have an integrated firmware which according to this document will provide the usual functioning for registering trade operations on the sale of goods and services, control of the printer, display, keyboard, tax terminal (in case of a hardware module which includes the functioning of the FED and TT in a firmware) and other peripheral equipments. Integrated firmware must provide functions for controlling the registration of data into the fiscal memory. This integrated firmware should be stored in a non-volatile type of memory (a memory which stores the data without electricity) and the FED's construction should guarantee that it is impossible to erase, change or replace the firmware.

2. *Reports*

FED must provide daily, monthly and other periodic reports of the registered sales.

3. *Data safety*

FED must ensure a safe protection of data that is stored in the fiscal memory. FED should make impossible deletion or change of the data in the fiscal memory.

4. *Control from tax officials*

FED must provide functions which will allow tax officials to print the data stored in the fiscal memory through from FED's keyboard.

5. *Overflow in registration mode*

If overflow occurs in registration mode, the FED must be blocked until a daily fiscal report is printed and the accumulated data are stored in the fiscal memory and the data are automatically transferred to TAK after the closure of each Z-Report.

6. *Periodic reports*

FED should provide the functions for generating periodic reports from the Fiscal Memory, when:

a) The value of the accumulated turnover for each of the VAT Group for a period greater than 199.999.999.999,99;
b) The value of total accumulated turnover is not greater than 199.999.999.999,99;

FED must provide the test mode in order to check that all functions related to the fiscal memory operate without errors and problems. The device will also ensure a function for printing the check sum of the integrated firmware.

7. *Behaviour of FED in cases of power outage*

If there is power outage during FED operation, the operation has to continue automatically from the point where it was interrupted, when the power gets back on. If the power is off during printing, a special line of "POWER FAIL" must be printed when the power supply recovers and the last printed line must be printed once again.

8. *FED currency*

In registration mode, the FED shall be able to start to function in prices in integer numbers with two digits after the decimal mark (type 0,00). The currency at all approved FEDs should be Euro (€).

9. *Sale or return of an item*

FED should allow the sale or return of an item (goods or services) or group of items only if programmed in the memory with a name and a letter for the appropriate VAT rate.

a) FED should provide sufficient memory space for programming at least 500 items by names, prices and VAT rates.
b) When items with a free (non-programmed) determination of prices are sold (non-programmed prices) they shall automatically be determined under a VAT rate of the item.

10. *Procedures for returning a purchased item*

Return (reimbursement) of an item upon the issuance of the fiscal receipts shall be possible only if the item is replaced with another item that has the same VAT rate as the returned item. Recently bought items should have the same or a higher price compared to the item returned. If this is not possible, the return of an item shall be possible only if the original fiscal receipt is returned. The returned article should be registered in a special book, "Book of Returned Items". The content of the "Book of Returned Items" shall be determined by TAK.

11. *VAT Rates*

FED must enable automatic calculation of VAT for at least five different VAT rates. Every VAT rate shall be marked with a Latin letter: A, B, C, D, E. The rate marked with letter A is exempt from VAT. Percentage of VAT rates should be programmed and stored into the fiscal memory prior FED fiscalization. Change of a tax rate can be done only after the daily fiscal report is concluded and the FED is in servicing mode, meaning only after the FED is unsealed. Such changes are registered in fiscal memory through a special counter for changing the tax rate up to 20 times. FED on turnover for different VAT rates on sold/returned goods cannot have negative value.

12. *FED dates*

When a change to the FED's current date is made, it shall check if the date is correct. The registered date cannot be earlier than the last registration in the fiscal memory or the date on which FED started functioning. In case of attempting to register an earlier date, FED shall be blocked until the correct data is registered. If the registered date is delayed by more than one day from the current date in FED, the FED will request confirmation for registration with the purpose of avoiding typing errors.

13. ***FED meters***
The Daily Report registers all FED meters in fiscal memory. Following the daily fiscal report, the FED's meters should start the count from "1". Meters with special requirements constitute an exemption. They are described in this document. Such meters are: meter for daily fiscal reports or the meter of documents issued by FED.

14. ***DFR meter format***
The meter for daily fiscal reports should be at least with 4 digits.

15. ***FED's document meter format***
The meter for documents issued by FED should contain at least 6 digits.

16. ***FED's behaviour in case of error***
If the FED notices an error, it shall automatically prevent further action until the error is rectified.

17. ***FED's reports***
FED should provide data for daily, weekly, monthly and annual reports (periodic reports) on the VAT turnover amounts and VAT amounts only for each different VAT rate (at least five).

18. ***FED's control functions***
FED should have the capacity, when the registration mode achieved the maximum accumulation figures, to block the FED until a daily fiscal report is printed and the data are stored into the fiscal memory and the data are automatically transferred to TAK after the closure of each Z-Report. In such cases, there should be the possibility of providing two daily reports for the same day.

19. ***FED's behaviour if the printing mechanism is out of order***
FED should prevent registration of transactions if the printing mechanism is out of order or there is no paper in the device.

20. ***FED's behaviour if the fiscal memory is out of order***
If the Fiscal Memory is out of order, the FED must interrupt its work, must conduct "MEMORY CLEAR" and go in "INITIAL STATE". The FED must then prevent further operation. After the FED fiscal memory is on, it must restore its data to correspond to content of the fiscal memory. In this case it is required the intervention by the authorized technician.

21. ***Other supply with electricity***
The FED must have rechargeable battery or other electric power supply in the case of power failure. If the power goes off during FED operation, the operation has to automatically continue from the point when it was interrupted during the printing, a special line of "POWER FAIL" must be printed after the power comes back on and the last printed line is printed once again.

22. ***Printing the data from authorized tax officials***
The option must be available for authorized Tax Officials to print the data stored in the fiscal memory.

23. ***Printing the fiscal report if there is no transaction***
Each FED must generate a Daily Fiscal Report, even if no daily transaction has taken place and the daily totals are zero.

24. *FED equipped with an electronic journal*

If an Electronic Journal is implemented, any information noted in this journal must be followed by automatic reading for control and confirmation that the data was stored correctly. If the data in the electronic journal are corrupted, the FED must block the registration mode.

25. *Multilanguage parameter*

FED must have a Multilanguage parameter. The parameter must have 3 states, depending on this state, the FED has to work in Albanian and Serbian languages under Article 5, paragraph 3 of the Administrative Instruction No. 01/2015. It has to be enabled the state to be changed after every fiscal receipt and after every report. The FED messages, the article names, the words in header and footer must be changed depending on this parameter. The alphabet letters must be Latin including additional special characters for Albanian and Serbian languages.

Article 9 – Requirements for the fiscal memory

1. *Special Module*

The construction of the FED must include a special module called Fiscal Memory. This module must be closed as a module and must be closed in the construction (case) of the FED. The module shall provide non-volatile memory space (memory which stores data without power supply) for the data stored in it for not less than 10 years. The manufacturer or importer is obliged to provide software programs for regenerating the information stored in this module.

2. *The capacity of the fiscal memory*

The capacity of the Fiscal memory shall be sufficient to store at least 1850 daily fiscal reports. The daily fiscal reports must have a fixed structure. When the number of the remaining daily fiscal reports in the fiscal memory is equal to or less than 50 then in each Daily Fiscal Report the FED must print information about the number of the remaining daily fiscal reports for which there is available space in fiscal memory. The FED will prohibit any further operation when there is no more storage capacity.

3. *Information that gets registered at the fiscal memory prior commencing the work*

The FED has to be put in function only after the following information is programmed into its fiscal memory:

a) ID number (fiscal number) of the taxpayer (13 characters)
b) Serial number of the FED (two characters for identifying the licensed operator, two digits that identify the type of licensed FED and 6 other digits of the serial number of the device).
c) Date, hour and minute when the FED was put in function.

It shall be impossible to change the above information during the operation of the FED.

4. *The data that are stored into fiscal memory*

The following data related to the daily fiscal reports, periodical reports and information for the date of commencing the operation will be stored in the fiscal memory:

a) Number of daily fiscal report (XXXX - 4 digits);
b) Date of the daily fiscal report (XX XX XX - 6 digits), in the format: dd mm yy;

c) From daily fiscal report, the turnover of the daily sales for at least 5 VAT rates up to the value 19999999,99;
d) From daily fiscal report, the value of the daily taxes for each VAT rate. The maximum value of tax for each VAT rate shall correspond to the maximum value of the daily sales for each VAT rate;
e) From daily fiscal report, the number of the issued fiscal receipts in registration mode;
f) Message for the loss of turnover due to Memory Interruption;
g) VAT rates and their changes;
h) Place of the decimal point in the item price and in its registry (history);
i) Date, hour, and minute when the FED was fiscalised.

5. *Failure of functioning of the work memory*

When the daily turnover is erased or lost from the FED memory due to malfunctioning, the FED has to write in Fiscal Memory the registry with information on the date, hour and minute of the regeneration process. It also counts this event by setting a special counter for memory failures. During printing of the daily fiscal report, the FED must print "MEMORY INTERRUPTION", COUNTER XXXX, dd, hh, mm

6. *Structure and control on the information registered in the fiscal memory*

Each data which is stored in the fiscal memory must have a fixed block structure containing a check sum for the block. The check sum guarantees that the data in the block are not changed. Each registration in the fiscal memory is followed by a reading and confirmation that the data were correctly stored. If a mistake is found in the data, the FED must block the registration mode.

Article 10 – FED's requirements for displaying the data and printing

1. *Printing mechanism*

The FED shall have an alphanumeric printing mechanism which simultaneously allows printing of a receipt for customer and a copy of the receipt in journal. The information printed in registration mode and in the daily fiscal report will be always printed on both papers.

2. *Forms of electronic journal*

It is allowed that the information for the journal which is generated simultaneously with the one for the customer to be stored in a non-volatile memory (FLASH or EEPROM). This memory shall allow the storage of at least 2000 lines. This electronic journal is printed in a mode different from the registration mode as an "electronic journal with delayed printing". In this case two options are allowed:

2.1. The electronic journal provides memory space for less than 100 000 lines

If an electronic journal provides memory space of less than 100 000 printing lines, then this memory shall be accessible only after removal of the fiscal seal of the FED and:

a) The journal will be automatically printed before each daily fiscal report and the data in the journal memory will be erased after printing. The journal is allowed to print on separate numbered parts by the operator decision. It has to be printed always when there is an overload of buffer memory of the journal. The number of the journal has to contain the number of the daily fiscal report to which it belongs and the incremental number of the printed part of journal;

b) If the journal is not printed properly, the printing of a daily fiscal report will be blocked;
c) If there are less than 50 lines in the journal memory, the process of creating a new receipt shall be interrupted and message regarding end of journal will be displayed. When there are only 10 lines left in the journal memory the same message will be displayed and the fiscal receipt will be automatically closed
d) When the journal memory is full, the FED should be blocked until the journal is successfully printed. The journal memory cannot be cleared until the account is successfully printed;
e) The count of the printed parts of the journal for each daily fiscal report shall be printed on the top of the daily fiscal report;

2.2. The electronic journal provides memory space for more than 100 000 lines

When the electronic journal allows more than 100 000 printing lines to be stored, this module can be custom designed (electronic book) or a standard SD card. If this module is custom designed (electronic book), then it can be removable (accessible by the user). This type of memory has to be designed as a separate removable module (without having to break the fiscal seal) for storing the electronic copy of the electronic journal. This module shall not allow any changes in the data already stored. The journal for each daily fiscal report can be printed if the operator wishes so. After the printing the journal is not cleared. This allows the electronic journal to be printed at any time when this is necessary by selecting the number of the daily fiscal report or its date. In this case each fiscal receipt shall contain the number of the daily fiscal report in which it is included and its own number within. With this type of journal the FED can provide a separate printing for:

- each fiscal receipt
- each daily fiscal report
- periodical reports for defined periods;
- the numbers of the first and last daily fiscal reports stored in the electronic journal

The FED will not function without an electronic journal.

If this module is a standard SD card, then the users should not have access to the card and the card must be protected by the fiscal seal of FED. In this case the SD card can be a separate module connected to the main module of FED by cables or electrical connectors or can be a part of the hardware module incorporated in FED functionality. However, the SD card must be protected from: editing, deletion etc. by implementing protection mechanisms available for standard SD card

a) The electronic journal which is inserted as an empty module in FED is synchronised with the data from FED in which it is connected. The insertion should be done after printing of a daily fiscal report and before issuing the first fiscal receipt in registration mode. During the first FED's writing into the journal, the module will synchronize its work with the FED and will become its current module. The diary will continue to be current until FED writes the turnover in another empty electronic journal. In this case, the old module will serve only to read the information from that FED, in read-only mode.

b) In case of special designed module, when it remains less than 50 lines in the electronic journal memory starting from the new receipt, the memory shall block the registration. When there are only 10 lines left in the memory, the fiscal receipt shall be closed automatically.

In case of standard SD card, when there are less than 500 lines that remain in the memory, commencement of a new receipt should be blocked or if there is an open receipt then the receipt should be automatically closed.

3. *Minimal limit of characters on a printed document*

Each document printed from the FED shall have at least 18 characters per printing line on a paper with the width of at least 28 mm and it must contain:

a. Header of the document with:
   - Not less 150 characters (empty lines are not printed) that are used for:
   - The name, address of the taxpayer;
   - Name and address of the shop or when there are no shop the text "movable shop";
   - Other necessary data;
   - Fiscal number of taxpayer;
   - VAT certification number, if applicable;
   - In the shop's network the FED local number (at least 2 digits) and only for fiscal receipts, operator's name and operator's number;

b. Footer of the document with:
   - Incremental number of document;
   - Date, hour and minutes of issuance;
   - FED's identification number;
   - Until the FED is fiscalized it shall print on each document "NON-FISCAL RECEIPT".
   - When the FED is fiscalized it will print on the last line of the customer receipt, on the last line of the daily fiscal reports and on the last line of all reports from the fiscal memory the text "FISCAL RECEIPT" and after that on the next line the fiscal logo. On all other documents the text "NON FISCAL RECEIPT" shall be printed. When it is necessary it is allowed to print only one copy of a fiscal receipt. In this case the copy will be marked as "COPY" printed in double width font. The copy is a non fiscal receipt.

4. *Printing of a fiscal receipt*

Each FED must have the capability to print the fiscal receipt for the supplies made for each client. The fiscal receipt is issued in two copies. The first one is customer receipt and the second is journal copy. The fiscal receipt must be legible and contain the following data:

- Header of the receipt;
- FED's ID with at least two digits in case more than one FED are installed in one location;
- Operator's name and number;
- Sequential number of issued receipt;
- Date and time of transaction;
- At least one line per item, amount multiplied by the unit's price, name of the item or service or its abbreviation, amount of the quantity of supply and the VAT rate marked with a specific letter for each item supplied. When the amount is one, it is possible not to noted the quantity and price;
- Percentage (or value) of the discount and its amount with minus sign or percentage (or value) of increase, if any, per article;

- Subtotal amount, percentage (or value) of discounts on it and its amount with minus sign or percentage (or value), excess if any;
- Total amount to be paid;
- Amounts paid in different methods;
- Tax amounts by different active tax rates;
- Total amount without the tax;
- Footer of the receipt.

Between the lines with the text "FISCAL RECEIPT" and fiscal logo it is printed an incremental number of the fiscal receipt of the customer/client issued during the day.

Examples of Fiscal receipts are given in **APPENDIX № 2**.

5. *Daily Fiscal Report*

The daily fiscal report must include:

- Header of the document;
- Name of the report and its number;
- Part 1 of the report
  - Count of customers (fiscal receipts)
  - Total amount registered in FEDs "drawer"
  - Count and amount of price increase
  - Count and amount of price decrease
  - Total net amount of turnover including VAT
  - Count of returns (refunds) and total amount of refunds
  - Count of corrections (refunds) and total amount of refunds
  - Type of payment and amount per each type of payment
  - Total net amount in cash of turnover including VAT
  - Received amount of cash (by manager)
  - Paid amount of cash (to manager)
  - Total amount of cash in drawer.

- Part 2 of the report
  - VAT rate A excluded from VAT
  - Total turnover per rate amount
  - VAT rate B --%
  - Turnover without VAT amount
  - VAT amount
  - Total turnover per rate amount
  - VAT rate C --%
  - Turnover without VAT amount
  - VAT amount
  - Total turnover per rate amount

……..

repeat for all active VAT rates

……..

  - Total amount of turnover without VAT
  - Total amount of tax (VAT) due
  - Total amount of turnover including VAT
  - Count of fiscal receipts
  - Count of memory failures

  - total accumulated amount of turnover including VAT for FED since fiscalization;
  - total accumulated amount of tax (VAT) due for FED since fiscalization.

- Part 3 of the report
  - Text "FED is cleared"
  - Daily Fiscal Report number in fiscal memory
  - Count of empty Daily Fiscal Reports in fiscal memory

- Footer of the document

Example of a Daily Fiscal Report is given in **APPENDIX № 3**.

6. *Detailed periodic report*

Printing of a detailed periodical report from the fiscal memory shall include:

- Header of the document
- Name of the report
- number of commencing the date of the period
- number of the end of date of the period
- date, hour and minutes of fiscalization

- Part one of the report contains:
  - Sequential number of relevant VAT rate and DFR number
  - Date, hour and minutes when VAT rates are registered
  - Position of decimal mark
  - All active VAT rates and their values.

- Part two of the report
  - Sequential number and DFR date
  - Count of fiscal receipts
  - Turnover per VAT rate A exempt from VAT amount
  - Turnover per VAT rate B amount

……..

repeat for all active VAT rates

……..

- tax (VAT) due for payment according to VAT rate B amount

……..

- repeat for all VAT active rates

……..

- total amount of turnover including VAT for DFR
- total amount of tax (VAT) that must be paid for DFR

……..

- repeat part 2 for all DFR with these VAT rates on the period.

……..

repeat part 1 and 2 for all VAT rates if VAT rates have changed in period

……..

- Third part of report
  - count of Daily Fiscal Reports in the period

    - total amount of turnover including VAT for the period
    - total amount of tax (VAT) that must be paid for the period
    - count of fiscal receipts in the period
    - turnover according to VAT rate A that is exempt from VAT amount
    - turnover according to VAT rate B amount

.....

- repeat for all active rates of VAT in period

.....

- tax (VAT) that must be paid according to VAT rate B amount

.....

- repeat for all active rates of VAT in period

.....

- Footer of the document

The example of detailed periodic report from the fiscal memory is provided in **APPENDIX № 4**

7. *Brief periodical report*

Printing of a brief periodical report shall include:

- Header of the document
- Name of the report
- Number of the start of the period
- Number of the end of the period
- Date, hour and minutes of fiscalization;
- First part of the report:
    - count of Daily Fiscal Reports in the period
    - total amount of turnover including VAT for the period
    - total amount of tax (VAT) that must be paid for the period
    - count of fiscal receipts in the period
    - turnover according to VAT rate A that is exempt from VAT amount
    - turnover according to VAT rate B amount

.....

- repeat for all VAT active rates in period

.....

- tax (VAT) that must be paid according to VAT rate B amount

.....

- repeat for all VAT active rates in period

.....

- Footer of the document

The example of detailed periodic report from the fiscal memory is provided in **APPENDIX № 5**.

8. *Periodic report that is transmitted to the TAK system*

In a special mode, the FED will provide the possibility to submit a periodic report to the Tax Administration server through the TAX Terminal. The requirements for this periodic report are described in Article 11 of these functional requirements. The successful transmission of this report will be concluded with automatic printing of its summary containing:

- Header of the document
- Name of the report
- Start date of the period
- End date of the period
- Date, hour and minutes of fiscalization.
- First part of the report:
    - Count of Daily Fiscal Reports in the period
    - Total amount of turnover including VAT for the period
    - Total amount of tax (VAT) due for the period
    - Count of fiscal receipts in the period
    - Turnover per VAT rate A exempt from VAT amount
    - Turnover per VAT rate B amount

.....

- Repeat for all active VAT rates in the period

.....

- Tax (VAT) due per VAT rate B amount

.....

- Repeat for all active VAT rates in the period

.....

- 32-bit code

- Text "Transmission OK" if the transmission was successfully completed, or the text "Transmission failed" if the transmission was not successfully completed.

- Footer of the document.

Example of the report printed by FED after successful transmission of a periodic report to the TAK server (through the TAX Terminal) is given in **APPENDIX №6.**

9. *Currency of the document*

All amounts registered or accumulated are expressed in EUR or CENT.

10. *Requirements that FED must comply*

FEDs will comply with these requirements. It is allowed to print more information if this will enhance the functionality and user friendliness of the FED. It is permitted not to print some parameters when their value is zero and the document is legible. When a report of items is printed, it is necessary to print the specific character of VAT rate.

11. *Data printing*

11.1. Thermal paper characteristics for FED's and fiscal systems

Data printing should be carried out on the strip (paper) of Fiscal Electronic Devices which stores the data for at least 5 years according to the criteria for preserving the information for thermal paper and which has these features:

- The rate of whiteness 85 % (measured by ELEPONI-m-UNI-7623/86);
- The rate of softness 30 ml/s (BENDSTEN-UNI-7626/I/II/86);
- Base paper Ph>7.

The FED user is obliged to use the paper according to the specifications described above.

11.2. Verification of the standard of thermal paper

Economic operators must submit to the FCRMU the thermal paper certificates or evidence of thermal paper that comply to these standards. FCRMU shall verify the compliance of the characteristics of paper and the same shall certify for use in FED and fiscal systems.

Article 11 - Requirements for the Tax Terminal (TT) for usual FED's

1. *Readiness to receive data*

The FED or the Tax Terminal has to indicate that the TAX terminal is ready to receive data.

2. *Data transmission*

The TAX Terminal must receive periodic reports from the fiscal memory which are created by FED and are prepared to be sent to the TAK server. The transmission protocol will guarantee that the report is received properly at TAK server. At the end of the transmit report it must be presented a 128 bit checksum, that is calculated on the report submitted according to MD5 algorithm (standard 1321). The same checksum must be printed by FED in the summary report after the transmitted report is received successfully to the TAK server, in case of unsuccessful transmission the system will attempt to resend the report after the next Daily report.
FED should have the possibility to save a maximum of 10 daily fiscal reports which were not successfully transmitted to TAK server, if the next 10 daily fiscal reports are not successfully transmitted, then the FED should cease to exist.

3. *Method of communication*

The communication must be conducted through GPRS system, and must be based on TCP/IP protocol. The files with the reports will be transmitted to a FTP server. The TAX Terminal has to be configured with a CONFIG program. The program must be used to write into the terminal the parameters of the FTP server (name, ID, Password) and the ACCESS POINT of mobile operator. The default task for each FED user is to transmit **automatically daily reports** after closure of every Z-report.

The date and time are defined by the user. The transmitted characters in the file which is transferred to the TAK server are in ASCII code. The structure of the name of the file and the structure of the file will be as follow:

Name of the file with the following structure
iiiiiiiii_ddmmyyyy_DDMMYYYY_ ddmmyyyyhhmm .txt where:
iiiiiiiii is the identification number of FED
ddmmyyyy is the date of commencing the period
DDMMYYYY is the date of closure of the period ddmmyyyyhhmm is the date, month, year, hour and minute when the report is created by FED.

An example: AB02000048_01082008_31082008_050920081643.txt

The file name is for the report generated by FED AB02000048 for the period of August 2008. It is created on 05.09.2008, hour 16, minute 43.
The file consists of lines, end with "LF" +"CR". The content of each line is marked with its initial character. The characters used are:

H – Header of the report;

D – Daily Report, in ascending order;
E – Daily Error Report, FED's Memory Reset;
P – Periodic Report;
S – Summary;
C – Checksum according to MD5.

The header is one line with the following structure
H iiiiiiiiiikkkkkkkkkkkkddmmyyyy DDMMYYYY Where:
kkkkkkkkkkkkk is the ID number of tax payer
The line will have 5 parameters separated by "space"
Daily reports shall have as many lines as are presented by daily report. Each line will have the same structure:
D a b c d e or **E a b c d e**
Each line will have 20 parameters separated by "space".
Where:
a- DFR number (ZZZZ)
b- day, month, year, hour and minute of the daily report
c- The number of receipt of fiscal customer included in the report
d- the turnover (including VAT) for each tax group
e- the amount of VAT for each tax group
If during the day there is memory (RAM) failure, then the daily report line is:
E 0 b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0.
The periodic report is one line with the following structure: **P l m n o**
The line will have 19 parameters separated by "space". Where:
l- the number of daily fiscal reports included in the period
m- the number of fiscal receipts for the period.
n- the total turnover (including VAT) for each tax group for the period.
o- the total amounts of VAT for each tax group for the period.
The summary report is one line with the following structure: **S l m p q**
The line will have 5 parameters separated by "space". Where:
p- total turnover (including VAT) for the period;
q- the total amount of VAT for the period.

An example of a report from the fiscal memory which is sent from the Tax Terminal to the Tax Administration server.

An example of file content:
H iiiiiiiiiikkkkkkkkkkkkddmmyyyy DDMMYYYY (The header) D 1234
ddmmyyyyhhmm 43 0 10000 1000 0 0 0 0 0 0 200 100 0 0 0 0 0 (DFR1) D 1235
ddmmyyyyhhmm 52 0 100000 10000 0 0 0 0 0 2000 1000 0 0 0 0 0 (DFR2)
……..
D 1248 ddmmyyyyhhmm 12 0 1000 100 0 0 0 0 0 0 20 10 0 0 0 0 0 (DFR15) P 15 752 0 1000000 100000 0 0 0 0 0 0 200000 10000 0 0 0 0 0 (Prpt) S 15 752 1100000 210000
C FADABCE7D0C989A8DF0A021847919F55 (MD5 ch. sum)

If there is a DECIMAL MARK, the amount is transferred with decimal mark on the correct place (just as it is printed on FED's report).

CHAPTER 3

Technical requirements for usual FEDs and Tax Terminals

Article 12 - Basic Technical Requirements

1. *Type of fiscal memory of FED*
The FEDs must have non-volatile (memory that stores the data without having power supply) and non-erasable fiscal memory.

2. *Duration of active use of FED and TT*
The FEDs and Tax Terminals must be suitable to operate up to 24 hours a day.

3. *Real time clock*
The FEDs must have real time clock that is capable of keeping the accurate time for at least 1500 hours without external power supply.

4. *Securing the data without power supply*
The FED must secure the data registered in non-volatile memory (with a backup battery) without external power supply for at least 1500 hours.

5. *Printing mechanism*
The FEDs must have alphanumeric printing mechanism with a receipt letter and electronic journal or only receipt letter when electronic journal is in use. When the paper ends, the FED shall be blocked.

6. *Display of operator and consumer*
The FEDs must have alphanumeric display for operator and consumer with at least 16 characters.

7. *TT indicators*
External Tax Terminal must have indicators which will show to the operator the phase of operation that the terminal is for the moment.

8. *Memory capacity for items*
The FEDs must have a memory for items with capacity for:
- Programming at least 500 items with their names, prices and VAT rates;
- Accumulative registers for the sold quantity and turnover of each sold item;

9. *FED's working conditions*
The FEDs must be able to operate at temperatures from 0 to 40° C. FEDs which are to be used in open air must be able to operate from -15 up to + 45 ° C.

10. *Installation of fiscal memory*

Fiscal memory must be installed in a separate module with solid non-transparent walls, which is permanently marked with its individual number. Fiscal memory module must be closed as a module and the module should be closed in the FED box.

10.1. The carcase, within the fiscal memory it should be also included the component (carcase) that registers any removal or intervention on the case of FED

11. Closure of the FED

FED must provide special enclosing (usually an adhesive or any other means) in order to protect the memory of the program from changes or deletion.

12. *Provisioning of special sets*

FED must provide separate sets of accumulative registers for each VAT rate of the receipt and for each VAT rate for the entire day (for the time period of daily fiscal report).

13. *Accumulative registers*

Cumulative registers for fiscal coupons should be at least 8 (eight) digits.

14. *Structure of FED*

FED and Tax Terminal shall be designed in such manner that the seal can be visible, which would ensure that only authorized service technicians can have access to electric components and modules. The seal is placed or removed only by authorized service technician.

15. *PC interface*

FED and Tax Terminal must have at least one interface for connection to PC.

16. *Accumulating Battery*

FED should have rechargeable batteries in order to be able to work for at least two hours even if the FED is not connected to any power supply (UPS).

17. *Alternative current supply*

FED must be designed to work in single-phase alternative current of public network with the following parameters:

- Voltage: 230V ± 10 %
- Frequency: 50 ± 1 Hz

There is a possibility of the FED to work with Direct Current (DC) lower than 30 V if it is equipped with AC to DC adapter that is connected to the public electricity network.
Implementation of the power supply must be in compliance with the European Regulation. FED should also be designed from the safety point of view and be in compliance with current European Standards.

18. *Technical requirements*

Technical requirements for FED and Tax Terminals for EMC, ESD, vibration, temperature intervals, safety etc. must be verified by a Declaration issued by the manufacturer/importer. LABORATORY might request additional documents and declarations.

19. *Essential characteristics of Portable Fiscal Cash Register*

Portable FCR should have:

- appropriate dimensions,

- rechargeable batteries,
- possibility of printing at least 10000 lines without recharging the batteries and it is not obligatory to have a display for customer.

Article 13 - The fiscal system for point of sale in specific sectors

1. ***Fiscal system for points of fuel retail sale***

A fiscal system for registering the turnover of retail sale of fuel (oil and gas stations) might be software or a hardware solution, given that it fulfils all functional and technical features as specified by the document, and certified by the competent authority.

Dispenser means a fuel supply station or a gas station which has installed several supply pistols for various types of fuel, managed by an electronic circuit (head).

One point of sale (supply station) may have installed one or more dispensers. The connection may be an EDC (Electronic Dispenser Controller) for one or more dispensers. At a supply station, all fuel dispensers, including those of LPG (Liquid Petroleum Gas) must work under the regime of fiscal system. The data exchange between the dispenser and the fiscal system is done by a communication-liaison protocol, compatible with the specifics of fuel dispenser. These should be able to communicate with the PC software or directly with the fiscal device in order to supply the necessary data for registration in the fiscal memory and for printing.

The use of other mechanisms that have possible connection with EDC in one way or another, besides through communication-liaison protocol is totally restricted.
Supply of fuel must be accurately connected with the sales registry and must work under the binding rule "NO FISCAL RECEIPT, NO FUEL". The ECD connected to the electronic circuit of the dispenser ensures the transfer of information to the fiscal device for realized sales and commands the work processes of the dispenser. Fiscal hardware system is a standalone solution, comprised in a single box that can be mounted in an open area beside the dispenser, and for this solution the economic operator or the manufacturer must declare that this system in entirety has the following features:

- Ambient temperature - 30 ° C / +55 ° C;
- Humidity 5% - 95%;
- Compliance with CE and ATEX standards;
- Compliance with all foreseen physical criteria for features of typical fiscal devices as well as any other technical feature that is not specified in this section, the specifics of typical FED will be valid.

FEDs in the fiscal system according to: ADMINISTRATIVE INSTRUCTION No. 17/ 2011 of MTI "ON THE QUALITY OF PETROLEUM-DERIVED LIQUID FUELS" , dated 23.09.2011, according to which the petroleum-derived fuels which are used for internal combustion engines etc. are the following:

1. Petrol 95;
2. Petrol 98;

3. Diesel;
4. Heating oil;
5. Gas oils;
6. Kerosene

Which should be identified with 6 figures as above and the information on the same must be stored on the fiscal memory.

Due to the existence of numerous subtypes of these liquid fuels, fiscal systems that will be applied must allow the use of up to 20 different names for these subtypes of fuels, which are printed in fiscal receipts as such, whereas as figures of fuels and daily totals shall be presented in a daily fiscal report, stored in the fiscal memory, and transferred to the TAK server. Transmission of the data from fiscal device of the fiscal system must be done immediately after daily fiscal closure.

The structure of the identification number of fiscal device for dispensers and fiscal logo are identical to those in instructions, and defined earlier in this document.

2. The logical function of the fiscal system FED

The logical function of the fiscal system FED is different from typical FEDs, since the fiscal system must manage the sales by product name, ID, price, quantity, value, VAT rate and dispenser ID. These records are stated at the daily fiscal report and transmitted to the FTP server.

3. *FED at fiscal system of fuel*

FED at fiscal system of fuel must allow printing of the fiscal receipt for the usual fuel sale for one vehicle in a supply point. The station worker chooses the supply pistol for the demanded product, and provides the supply, and immediately thereafter, the fiscal system is pending the choice of payment form. If the worker does not choose the printing mode, it ceases to function until printing of the receipt.

4. Reports' Menu

The fiscal device used in fiscal systems must have a report menu with a possibility of generating the following:

- Daily fiscal report Z,
- Daily turnover regarding X.

5. Fiscal Memory Reading

- Summary of total turnover stored with the fiscal memory
- Summary report between the two DFR-s
- Summary report between two dates
- Detailed report between the two DFR-s
- Detailed report between two dates

6. *Electronic journal reading (if applicable)*

- DFR copy
- Receipt copy

- Copy of all registered actions

7. The FED in fiscal system of fuel must enable programming for:

7.1 Products

Products must have a name, unique number, price and VAT rate. In cases when there are sub-types of fuel, then is specified the denomination for each such sub-type.

7.2 Information, such as:

a. Name of taxpayer, fiscal number, FED serial number

b. Date and time

c. Configuration of Tax Terminal.

Fiscal procedure is identical to FED fiscal procedure.

7.3 VAT rate change

a. Rate(s) programming;

b. Reading rate changes.

VAT rates, and their change is identical with procedures of typical FED.

8. *Options of fiscal systems*

The fiscal system of fuel must have the possibility, without high software and hardware interventions to be able that in a later stage and when the relevant authorities of the Republic of Kosovo believe that is appropriate, to monitor, store, manage and transmit the data from the tanks such as the volume, temperature etc. to the TAK. It should enable:

8.1 Configuration of a connection type Dispenser-EDC

Serves to enter technical parameters directly from the FED or by any interface, through which it is done the direct connection to the EDC.

8.2 Conclusion of activation of the passive port of EDC

In order to enable connection with any software which will be used for automation of the point of sale. Drivers for connection of the application with the EDC are of a fiscal type, and the economic operator is responsible for them and for applications that will be connected in the future.

8.3 Software program that operates on a PC

If the software that performs the data processing operates in a PC, then all necessary precautions must be taken to check and verify the Software (software ID, version number, checksum or the equivalent) for the protection of the integrity of the data.

9. Connection of fuel dispensers with the fiscal device

9.1 Data on fuel sale

Data on fuel sale must be automatically stored at the fiscal device, as well as in the electronic or paper journal, depending the possession of fiscal system.

Turnover values are automatically certified by issuance of a fiscal receipt from the fiscal device.

9.2 A fiscal receipt must contain:
- Seller's identification data;
- Name of the item;
- Amount sold; with the following format (xxxx,yyy LT; where xxxx=full litres; yyy=value in millilitres after the decimal mark,; LT=litres);
- Value of fuel sold (as per price table);
- Value of sale according to tax rate;
- Value of tax rate;
- Dispenser number;
- Serial no of fiscal device;
- Date, time of sale;
- Counter of fiscal receipt;
- Fiscal logo.

10. Sales during testing and calibration of dispensers

During testing of functionality of installed dispensers or those that are about to be installed and also during their calibration procedure, at the supply station from competent authority, fuel supply is allowed, for which the fiscal device should issue a "non fiscal receipt".

11. The work of the supply station with installed fiscal system

The work of the supply station with installed fiscal system is performed under control of one or more controlling devices (EDC), connected by dispenser scheme-EDC-fiscal device, as an entire fiscal system. A dispenser must operate only in an automatic regime, under the control of a fiscal system. The EDC communicates with the dispenser according to specific protocol, memorizes the progressive dispenser counter, by refreshing it after each sale. The EDC as a whole, whether as a device, or a range of devices is sealed under the same conditions as the fiscal device by the authorized technician.

12. Communication disconnections

The fiscal device in fiscal system through the EDC must identify the causes for disconnections of communication between FED and EDC, or EDC and any dispenser. The number of these cases of eventual communication outage within a day must be printed in a daily fiscal report, and submitted to the TAK server. The fiscal system must record all these outages as "COMMUNICATION DISCONNECTIONS", and count them all, so that by the day closure, they will be printed in the Daily Fiscal Report, and submitted to the TAK server

12.1 Drop of connection between EDC and electronic circuit of dispenser

In case of connection drop between the EDC and the electronic circuit of dispenser, in cases when there are more dispensers in a supply station, then only the defective dispenser must be blocked.

12.2 Drop of connection between EDC and fiscal device

In case of connection drop between EDC and fiscal device, then the fiscal device shall be blocked, and as a result, all dispensers connected to the EDC shall be blocked. Also, when the fiscal device is defective, the dispensers are blocked.

12.3 Supply stations equipped with only one dispenser

For supply stations equipped with only one dispenser, in case of any event mentioned above, both fiscal device and dispenser shall be blocked.

13. Dispenser is not allowed to operate in the manual mode.

14. Repair of the fiscal system

Repair of the fiscal system must be performed within 72 hours by the economic operator with which the taxpayer must possess a maintenance contract.

15. Description of the defect

The economic operator technician shall record all defect data in a special booklet.

16. In case of paper outage or the printer head is open

In case of paper outage, or the fiscal device printer head is open, the dispensers shall not be operational.

Fuel stations equipped with fiscal system with a view of ensuring the continuity and proper operation, during eventual cases of interruption of operation of fiscal systems, as a result of any defect, shall be provided with another FED, with identical technical and functional features with the primary FED.

17. Technical parameters of the fiscal memory

The fiscal memory shall have the same technical parameters as provided by Administrative Instruction MF-No. 01/2015, and as per "Functional and Technical Features" document.

The information that must be stored in fiscal is:

- DFR number;
- Date (by form date, month, year);
- FED serial number;
- Fiscal number;
- VAT number (if applicable);
- Daily turnover;
- Daily tax value, for each VAT rate;
- Number of fiscal receipts issued;
- VAT rates and their changes;
- Place of decimal mark in the item price, and in register;
- Fuel figure;
- Amount sold per day;
- Turnover value per day;
- VAT rate for fuels.

All retail sale fuel stations must be equipped with dispensers in order to automatically operate, under the control of a fiscal system. The mechanical dispenser shall be replaced with a dispenser with a possibility of connecting to the fiscal device, as provided by this document.

APPENDIX № 7 provides examples of fiscal receipts for retail sale of fuel.

Article 14 - Tax Terminal requirements, modified for fiscal systems for retail sale of fuel

1. Data transfer

A Tax Terminal (internal or external) must receive daily reports from the fiscal memory, created by the FED, and prepared for delivery to the TAK server. By the end of the transmission report, a 128-bit check-sum must show, calculated on the report submitted by MD5 algorithm (standard 1321). The same check-sum must be printed by the FED in a summary report, after the transmitted report is successfully received by the TAK Server, in case of unsuccessful transfer, the system shall try to resend the report after the consecutive daily closure. The fiscal printer must be able to save in maximum 10 daily fiscal reports that were not successfully transmitted to the TAK server and if after 10 unsuccessful trials the fiscal printer must cease to function

2. Communication mode

The communication shall be done through GPRS system, which must be based in TCP/IP protocol. The report will be transmitted to a FTP server. The TAX Terminal must be configured with the CONFIG program. The program must be used to enter in the tax terminal the parameters of the FTP server (name, ID, password) and mobile ACCESS POINT of the GPRS operator. The Daily Fiscal Report is automatically submitted after the daily fiscal closure.

3. *Transmitted characters*

The characters transmitted in a file, which is transmitted to the TAK server are written in ASCII code. The structure of the filename and the file itself shall be the following:

File name, following structure

iiiiiiiii_ddmmyyyy_DDMMYYYY_ ddmmyyyyhhmm .txt where:
iiiiiiiii is FED ID no.
ddmmyyyy is the date of period start
DDMMYYYY is date of period end ddmmyyyyhhmm is date, month, year, hour and minute when the report is generated by FED.

An example: AB02000048_01082008_01082008_010820081643.txt
The name of the file is for the report created by the FED AB02000048, for the period from 01.08.2008 to 01.08.2008. It was generated on 01.08.2008, at 16:43 hrs.

The file consists of lines

A file is made of lines ending with "LF" +"CR". Content of each line is marked with an initial character. The characters used are:

H – Report header;
D – Daily Report, ascending;
E – Daily Error Report, reset of FED Memory;
F – Daily Fuel Report;
T – Turnover by dispenser;
R – Communication disconnections;
P – Periodical reports;
S – Summary;
C – Checksum according to MD5.

Header is one row, with the following structure:

H iiiiiiiii kkkkkkkkkkkkkddmmyyyy DDMMYYYY where:
kkkkkkkkkkkkk is Taxpayer ID no.
The line shall have 5 parameters divided by "space".
Daily reports shall have the exact number of lines as presented with the daily report

Each line shall have the same structure:
D a b c d e or **E a b c d e**
Each line shall have 20 parameters divided by "space" where:
a- DFR no (ZZZZ);
b- day, month, year, hour and minute of daily report;
c- fiscal receipt no. of the consumer, included in the report;
d- turnover (including VAT) per tax group;
e- VAT amounts per tax group;
If there is a memory (RAM) failure during the day, the daily report row shall be:
E 0 b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Daily report for fuel has the following structure:
F r s t u
Each row shall have 24 parameters (4 parameters per fuel code), divided by "space" where:
r - Fuel code (1 to 6);
s - Fuel quantity;
t - Fuel turnover;
u - VAT group of fuel.

Example:
F 1 111.222 1000 2 2 333.444 2000 2 3 0 0 2 4 0 0 2 5 0 0 2 6 555.666 3000 2.

Turnover by dispensers has the following structure:
T w
Each line shall have one parameter for each dispenser. Each fiscal device will submit information only for dispensers that are active in the supply station, where:
w – Dispenser turnover

Example (a fuel station with 5 dispensers): T 1000 0 0 4000 5000
These records are not kept at the MoF. They will be sent only once to the TAK server.

Communication disconnections have the following structure::
R x z
Each line shall have two (2) parameters divided by "space".
Where:
x – Number of "communication disconnections" between the fiscal device and EDC;
z – Number of "communication disconnections" between the EDC and any dispenser.

Example:

R 0 1

These records are not kept at the fiscal memory. They will be sent only once to the TAK server. Periodic reports is one line, with the following structure:

P l m n o

A row has 19 parameters, divided by "space", where:

l - number of daily fiscal reports included in a period

m - number of fiscal receipts for the period;

n- total turnover (including VAT) per each tax group for the period;

o- Total VAT amount per each tax group for the period;

A line has 5 parameters, divided by "space", where;

p- total turnover (including VAT) for the period;

q- total VAT amount for the period.

Note: If there are no programmed fuel figures, or fuel figures without realized daily sales, then they will not be printed in the Z report.

14.3.9 An example of a generated report from fiscal system

An example of a report from fiscal memory generated by fiscal system, which is transmitted to the tax administration server:

H iiiiiiiiiikkkkkkkkkkkkddmmyyyy DDMMYYYY (header of the report)
D 1234 ddmmyyyyhhmm 43 0 10000 1000 0 0 0 0 0 0 200 100 0 0 0 0 0 0 (DFR)
F 1 111.222 1000 2 2 333.444 2000 2 3 0 0 2 4 0 0 2 5 0 0 2 6 555.666 3000 2(FDFR)
T 1000 0 0 4000 5000
R 0 1
P 15 752 0 1000000 100000 0 0 0 0 0 0 200000 10000 0 0 0 0 0 0 (Prpt)
S 15 752 1100000 210000
C FADABCE7D0C989A8DF0A021847919F55 (MD5 check sum).

Article 15- Specific requirements for the fiscal printers

1. ***The performance of fiscal printer***

The fiscal printer must work in a PC system which performs functions that are similar to the functions of an autonomous fiscal device. For this reason the fiscal printer has to meet the following additional requirements:

a. To allow reading of the data from the fiscal memory as standalone device (without connection to a PC)
b. To be able to control built-in or external customer display;
c. To execute system commands transferred from the PC, which will invoke functions that are similar to the functions performed from an autonomous fiscal device where commands are entered through the keyboard.

2. ***A Fiscal Printer might be unique,*** with the possibility of printing two types of: fiscal receipts, DFRs, while retaining the technical specifications of fiscal receipts for fuel and fiscal receipts for goods and services, and data transmission to TAK, separately according to functional technical specifications**.**

3. ***Test of the fiscal printer***

Test of the fiscal printer is performed by a PC system and the software which allows all functional requirements to be checked.

Approved:

Nahit Sharku,
Acting General Director
Tax Administration of Kosovo
Prishtina, 29.06.2015

Appendix № 2

Examples of fiscal receipts

Standard receipt

Taxpayer name Address Fiscal number VAT number	Header of receipt, taxpayer's data
01 OPER. NAME. OP 1	FED number in network, operator's name and number
2 X 2.50 MILK 5,00 A 3 X 1.50 COCA COLA 4,50 B 2 X 1.70 ENERGY DRINK 3.40 C	Operator's description, quantity, price per unit and the total associated with relevant VAT rate
TOTAL EURO 12,90	Total in Euro
CASH 12.00 VAT B 16% 0.59 VAT C 20% 0,57	Payment form Value per VAT rate
TOT. WITHOUT VAT 11,74	Value without VAT
000463 ITEMS 3 29-06-2009 11:33	Receipt number and number of items Date and Time of issuance of receipt FED ID
SERIAL NO. LA02345678	Fiscal receipt number
FISCAL RECEIPT NO. 20	
Fiscal Logo RKS MF	Fiscal Logo

Receipts with percentage discount and surcharge

Taxpayer name
Address
Fiscal number
VAT number

01	OPER. NAME. OP 1
2 X 0,50	
MILK	1,00 A
DISCOUNT 20%	
	-0.20 A
3X1.50	
ICE TEA	4.50 C
SURCHARGE 20%	0.90 B
TOTAL IN EURO	6,20
CASH	0.70
VAT B 16%	0.59
TOT. WITHOUT VAT	5.50

000464
ITEMS 2
29-06-2009
11:33
SERIAL NO.
LA02345678

FISCAL RECEIPT NO. 21

Fiscal Logo
RKS
MF

Receipt with value discount and surcharge

Taxpayer name
Address
Fiscal number
VAT number

01	OPER. NAME . OP 1
5 X 2,50	
MILK	12,50 A
DISCOUNT	-2.00 A
5X1,50	
COCA COLA	7,50 B
SURCHARGE	1.00 B
TOTAL IN EURO	19,00
CASH	19.00
VAT B 16%	1,11
TOT. WITHOUT VAT	17,89

000465
ITEMS 2
29-06-2009
11:38
SERIAL NO.
LA02345678

FISCAL RECEIPT NO. 22

Fiscal Logo
RKS
MF

Receipts with percentage discount and surcharge in subtotal

Taxpayer name
Address
Fiscal number
VAT number

01	OPER. NAME. OP 1
2 X 2,50	
MILK	5,00 A
3X1.50	
COCA COLA	4.50 B
SUBTOTAL	9.50
DISCOUNT 20%	-1.90*
TOTAL IN EURO	**7,60**
CASH	7.60
VAT B 15%	0.47
TOT. WITHOUT VAT	7.13

000466
ITEMS 2
29-06-2009
13:33
SERIAL NO.
LA02345678

FISCAL RECEIPT NO. 23

Fiscal Logo
RKS
MF

Receipts with value discount and surcharge in subtotal

Taxpayer name
Address
Fiscal number
VAT number

01	EMRI I OPER. OP 1
5 X 2,50	
MILK	12,50 A
2X0.50	
BLACK TEA	1.00 A
SUBTOTAL	13.50
SURCHARGE	2.00*
TOTAL IN EURO	**15,50**
CASH	15.50
	15.50
TOT. WITHOUT VAT	

000467
ITEMS 2
29-06-2009
13:33
SERAIL NO.
LA02345678

FISCAL RECEIPT NO. 24

Fiscal Logo
RKS
MF

Receipt with annulment

Taxpayer name
Address
Fiscal number
VAT number

01
OPER.NAME
OP 1
MILK 2,50 A
COCA COLA 1.50 B
ENERGY DRINK 1,70 C

CORRECTION
MILK -2,50 A
CORRECTION
ENERGY DRINKS -1,70 C

TOTAL IN EURO 1,50

CASH 1.50
VAT B 16% 0.20
TOT. WITHOUT VAT 1.30

000468
ITEMS 1
29-06-2009
13:33
SERIAL NO.
LA02345678

FISCAL RECEIPT NO. 25

Fiscal Logo
RKS
MF

Receipt with return

Taxpayer name
Address
Fiscal number
VAT number

01 OPER. NAME.
OP 1
25X 2,50 12,50 A
MILK

RETURN OF ITEMS

BLACK TEA -0.50 A

TOTAL IN EURO 12,00

CASH 12.00

TOT. WITHOUT VAT 12.00

000469
ITEMS 1
29-06-2009
16:33
SERIAL NO.
LA02345678

FISCAL RECEIPT NO. 26

Fiscal Logo
RKS
MF

Receipt with all types of payments

Taxpayer name
Address
Fiscal number
VAT number

01 OPER.NAME
OP 1
10 X 2,50
MILK 25,00 A
10X1.50
COCA COLA 15.00 B

TOTAL IN EURO **40,00**

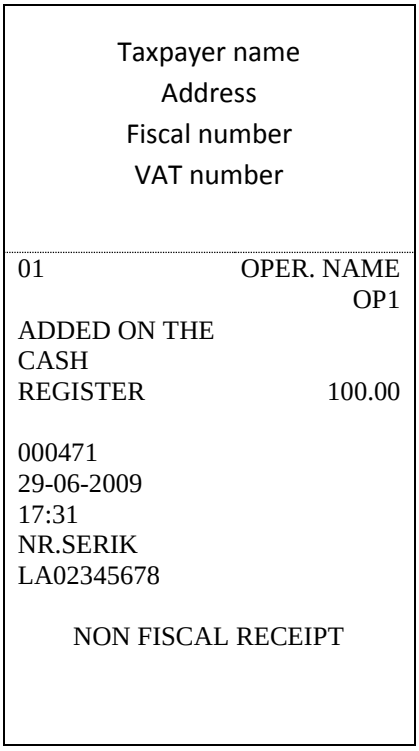
CHEQUE 10,00
CARD 20,00
RECEIPT 5,00
CASH 5,00
VAT B 16% 1.96
TOT. WITHOUT VAT 38.04

000470 ITEMS 2
29-06-2009
16:31
SERIAL NO.
LA02345678

FISCAL RECEIPT NO. 27

Fiscal Logo
RKS
MF

Added Value to FED (by manager)



Withdrawn value from FED (by manager)

Appendix № 3

Examples of Daily Fiscal Reports

Taxpayer name
Address
Fiscal number
VAT number

DAILY FISCAL REPORT Z
0094
SALES

SERVED CUSTOMER	6
TOTAL GROSS	108.10
INCREASE	
2	1.90
DISCOUNT	
2	-2.20*
TOTAL NETO	7,60
RETURNED ITEMS	-10.00
2	
CORRECTIONS	-29.70
4	
CASH	104.80
CHEQUE	1.00
CARD	1.00
RECEIPT	1.00
CASH ADDED IN CASH	104.80
REGISTER	
1	100.00
CASH WITHDRAWN	-50.00
FROM CASH REGISTER	
REGISTER'S STATUS	154.80
EXCLUDED A TL PER	41.80
VAT RATE	
VAT RATE B 16%	38.17
VALUE WITHOUT VAT	
VAT	5.73
TOTAL PER VAT RATE	43.90
VAT RATE C 20%	
VALUE WITHOUT VAT	18.42
VAT	3.68
TOTAL PER VAT RATE	22.10
VALUE WITHOUT VAT	98.39
VAT	9.41
DAILY TURNOVER	107.80
FISCAL RECEIPT	27
TECHNICAL	36
INTERVENTIONS	

OVERALL TOTALS

TOTAL SUM	1651376
	105.19
TOTAL VAT	1247153
	93.62

REGISTER IS CLEAR

FISCAL REPORT
0094
RESIDUE
1906

000473
29-06-2009
13:33
SERIAL NO.
LA02345678

FISCAL RECEIPT

Fiscal Logo
RKS
MF

Appendix № 4

Example of detailed periodic report from the fiscal memory

Taxpayer name
Address
Fiscal number
VAT number

DETAILED PERIODIC FISCAL REPORT Z

SALES

FROM R-MF	0093
UNTIL R-MF	0094

DATE OF FISCALIZATION

26-03-2009	14:04
VAT B 16%	FROM 0092
29-03-2009	11:6

PRICE 0.00

EXCLUDED FROM VAT A
VAT B=16%
VAT C=20%

R-MF 0094	29-06-09
FISCAL RECEIPT	1
TURNOVER VAT EXCLUDED A	1.50
TURNOVER VAT B	1.70
TURNOVER VAT C	0.00
VAT B	0.22
VAT C	0.00
TOTAL TURNOVER	3.20
TOTAL VAT	0.22
R-MF 0094	29-06-09
FISCAL RECIPT	6
TURNOVER EXCLUDED VAT A	41.80
TURNOVER VAT B	43.90
TURNOVER VAT C	22.10
VAT B	5.73
VAT C	3.68
TOTAL TURNOVER WITHOUT VAT	107.80
TOTAL VAT	9.41

****

FISCAL RECEIPT	2
TOTAL TURNOVER VAT	111.00
TOTAL VAT	9.63
FISCAL RECEIPT	7

****

TOTAL TURNOVER EXCLUDED VAT A	43.30
TURONVER VAT B	45.60
TURNOVER VAT C	22.10
TOTAL VAT B	5.95
TOTAL VAT C	3.68

****

000474
29-06-2009
11:23
SERIAL NO.
LA02345678

FISCAL RECEIPT

Fiscal Logo
RKS
MF

Appendix № 5

Example of short periodic report from the fiscal memory

Short periodic report (from DFR to DFR)

Taxpayer name
Address
Fiscal number
VAT number

FISCAL SUMMARY REPORT Z

FROM R-MF	0093
UNTIL R-MF	0094

DATE OF FISCALIZATION

26-03-2009	14:04

****

FISCAL REPORT	2
TOTAL TURNOVER	111.00
TOTAL VAT	9.63
FISCAL RECEIPT	7

****

TOTAL TURNOVER VAT	43.30
TURNOVER VAT B	45.60
TURNOVER VAT C	22.10
TOTAL VAT B	5.95
TOTAL VAT C	3.68

****

000475
29-06-2009
11:43
SERIAL NO.
LA02345678

FISCAL RECEIPT

Fiscal Logo
RKS
MF

Short periodic report (from one date to another)

Taxpayer name
Address
Fiscal number
VAT number

FISCAL SUMMARY REPORT Z

START DATE	29-06-2009
END DATE	29-06-2009

DATE OF FISCALIZATION

26-03-2009	14:04

****

FISCAL REPORT	13
TOTAL TURNOVER	3033.55
TOTAL VAT	69.56
FISCAL RECEIPT	30

****

TOTAL TURONVER	1922.70
EXCLUDED VAT A	
TURNOVER VAT B	1080.40
TURNONVER VAT C	30.45
TURNONVER VAT D	0.00
TOTAL VAT B	63.49
TOTAL VAT C	5.07
TOTAL VAT D	0.00

****

000476
29-06-2009
11:48 SERIAL NO.
LA02345678

FISCAL RECEIPT

Fiscal Logo
RKS
MF

Appendix № 6

Example of periodic report at the Tax Administration System through the Tax Terminal

Monthly report of Fiscal Memory transferred to the TAK system.

Taxpayer name
Address
Fiscal number
VAT number

.....

SEND
FISCAL PERIODIC REPORT
Z

START DATE	01-06-2009
END DATE	30-06-2009

FISCALIZATION DATE
26-03-2009 14:04

****

FISCAL REPORT	15
TOTAL TURNOVER	3148.05
TOTAL VAT	71.97
FISCAL RECEIPT	43

****

TOTAL TURNOVER	2011.70
EXCLUDED VAT Z	
TURNOVER VAT B	1103.50
TURNOVER VAT C	32.85
TURNOVER VAT D	0.00
TURNOVER VAT E	0.00
TOTAL VAT B	66.50
TOTAL VAT C	5.47
TOTAL VAT D	0.00
TOTAL VAT E	0.00

****

049B311D112DC679
540C8571CE587BDB

TRANSMSSION OK

000500
29-06-2009 18:48
SERIAL NO. LA02345678
FISCAL RECEIPT

RKS
MEF

Appendix № 7

Example of fiscal receipt for fiscal system of retail sales of fuels

Fiscal receipt for common sale

Taxpayer name Address Fiscal number VAT number	Taxpayer's data
----------	
01 Oper. name OP.1	Type and turnover value Dispenser number
10,000 LT x 1,25 FUEL #1 12,50 B DISPENSER No: 02	
TOTAL IN EURO 12, 50 CASH 12,50	Value for tax rate
WITHOUT VAT B 16% 10,77 VAT B 16% 1,73	Date, time of issuing of receipt Serial number of fiscal device
000233 ITEMS: 1 19-08-2011 15:45 SERIAL NO. XXXXXXXXXX	Fiscal receipts counter
FISCAL RECEIPT NO. 20	
Fiscal Logo RKS MF	Fiscal Logo

Fiscal receipt with discount in percentage

Taxpayer name
Address
Fiscal number
VAT number

---

01 OP. name
OP.1

10,000 LT x 1,25
FUEL #1 12,50 B
DISCOUNT 10%
-1.25 B

DISPENSER NR: 02

TOTAL IN EURO **11, 25**
CASH 11,25

WITHOUT VAT B 16% 9,68
VAT B 16% 1,57

000234 ITEMS: 1

19-08-2011 15:48
SERIAL NO. XXXXXXXXXX

FISCAL RECEIPT No. 21

Fiscal Logo
RKS
MF

Fiscal receipt with surcharge in percentage

Taxpayer name
Address
Fiscal number
VAT number

---

01 Oper. name
OP.1

10,000 LT x 1,25
FUEL #1 12,50 B
SURCHARGE 10%
1.25 B

DISPENSER NR: 02

TOTAL IN EURO **13, 75**
CASH 13,75

WITHOUT VAT B 16% 11,83
VAT B 16% 1,92

DISPENSER NO: 002

000235 ITEMS: 1

19-08-2011 15:50
SERIAL NO XXXXXXXXXX

FISCAL RECEIPT NO. 22

Fiscal Logo
RKS
MF

Fiscal receipt with discount in value

Taxpayer name
Address
Fiscal number
VAT number

---

01 Op. Name.
OP.1

10,000 LT x 1,25
FUEL #1 12,50 B
DISCOUNT 2.50 B

DISPENSER NO: 02

TOTAL EURO **10,00**
CASH 10,00

VALUE WITHOUT VAT B 16% 8,60
VAT B 16% 1,40

000236 ITEMS: 1

19-08-2011 15:52
SERIAL NO. XXXXXXXXXX

FISCAL RECEIPT NO. 23

Fiscal Logo
RKS
MF

Fiscal receipt with surcharge in value

Taxpayer name
Address
Fiscal Number
VAT Number

---

01 Op. Name.
OP.1

10,000 LT x 1,25
FUEL #1 12,50 B
SURCHARGE 2,50 B

DISPENSER NO: 02

TOTAL EURO **15, 00**
CASH 15,00

VALUE WITHOUT VAT B 16%
12,90
VAT B 16% 2,10

000237 ITEMS: 1

19-08-2011 15:55
SERIAL NO XXXXXXXXXX

FISCAL RECEIPT NO. 24

Fiscal Logo
RKS
MF

Fiscal receipt with all types of payments

Taxpayer name
Address
Fiscal number
VAT number

---

01 Op. name.
OP.1

40,000 LT x 1,25
FUEL #1 50,00 B

DISPENSER NO: 02

TOTAL EURO **50, 00**

CASH 15,00
CHEQUE 15,00
CARD 10,00
VOUCHER 10,00

VALUE WITHOUT VAT B 16% 43,10
VAT B 16% 6,90

000238 ITEMS: 1

19-08-2011
15:56
SERIAL NO. XXXXXXXXXX

FISCAL RECEIPT NO. 25

Fiscal Logo
RKS
MF

Daily Fiscal Report "Z"

Taxpayer name
Address
Fiscal number
VAT number

DAILY FISCAL REPORT Z
0094
SALES

FUEL #1
LITRES X.XXX
TURNOVER X.XX
VAT RATE B 16%
……
FUEL #3
LITRES X.XXX
TURNOVER X.XX
VAT RATE B 16%
……
FUEL #6
LITRES X.XXX
TURNOVER X.XX
VAT RATE B 16%

DISPENSER #1
TURNOVER X.XX
……
DISPENSER #3
TURNOVER X.XX
……
DISPENSER #XX
TURNOVER X.XX
……
SERVED CUSTOMERS
6
TOTAL GROSS 108.10
SURCHARGE
2 1.90
DISCOUNT
2 -2.20
TOTAL NETO 7.60
IMPROVEMENTS -29.70
4
CASH 104.80
CHEQUE 1.00
CARD 1.00
VOUCHER 1.00
CASH BALANCE 154.80

VAT
EXCLUDED A TL FOR 41.80
VAT RATE
VAT RATE B 16% 38.17
VALUE WITHOUT VAT
VAT 5.73
TOTAL PER VAT RATE 43.90

VAT RATE C 20%
VALUE WITHOUT VAT 18.42
VAT 3.68

TOTAL PER VAT RATE 22.10
WITHOUT VAT 98.39

VAT 9.41

DAILY TURNOVER 107.80
FISCAL RECEIPTS 6
TECH. INTERVENTIONS 36

COMMUNICATION
DISCONNECTION TYPE 1 XX

COMMUNICATION
DISCONNECTION TYPE 2 XX

TOTALS

TOTAL AMOUNT 1376105.19
VAT TOTAL 715393.62

CASH REGISTER IS CLEAR

FISCAL REPORT
0094
REMAINING
1906
****
049B311D112DC679
540C8571CE587BDB

TRANSMISSION OK
00045429-06-2009
13:33
SERIAL NO. LA02345678

FISCAL RECEIPT
Fiscal Logo
RKS
MF

Fiscal memory reports

Detailed periodic fiscal report

Taxpayer name
Address
Fiscal number
VAT number

DETAILED PERIODIC FISCAL REPORT Z

SALES

FROM R-MF 0093
TO R-MF 0094

FISCALIZATION DATE

26-03-2009 14:04

VAT B 16% FROM 0092
29-03-2009 11:06
PRICE 0.00

EXCLUDED FROM VAT A
VAT B=16%
VAT C=20%

R-MF 0093 29-06-09
FUEL #1 A
X.XXX L X.XX
FUEL #2 B
X.XXX L X.XX
……
FISCAL RECEIPTS 1
TURNOVER WITH 1.50
EXCLUDED VAT A
TURNOVER VAT B 1.70
TURNOVER VAT C 0.00
VAT B 0.22
VAT C 0.00
TURNOVER TOTAL 3.20
VAT TOTAL 0.22

R-MF 0094 29-06-09
FISCAL RECEIPTS 6
TURNOVER WITH 41.80
EXCLUDED VAT A

TURNOVER VAT B 43.90

TURNOVER VAT C 22.10

VAT B 5.73
VAT C 3.68

TURNOVER TOTAL 107.80
VAT TOTAL 9.41

****

FISCAL REPORTS 2

TURNOVER TOTAL 111.0

VAT TOTAL 9.63

FISCAL RECEIPTS 7

****

FUEL #1
X.XXX L X.XX
FUEL #2
X.XXX L X.XX
……

****

TURNOVER WITH 43.30
EXCLUDED VAT A

TURNOVER VAR B 45.60

TURNOVER VAT C 22.10

VAT B 5.95

VAT C 3.68

****

000472
29-06-2009 11:23
SERIAL NO. LA02345678

FISCAL RECEIPT

Fiscal Logo
RKS
MF

Summary periodic fiscal report between two DFRs

Taxpayer name
Address
Fiscal number
VAT number

PERIODIC FISCAL REPORT Z SUMMARY

SALES

FROM R-MF	0093
TO R-MF	0094

FISCALIZATION DATE

26-03-2010	14:04

****

FISCAL REPORTS	2
TURNOVER TOTAL	111.0
VAT TOTAL	9.63
FISCAL RECEIPTS	7

****

FUEL #1
X.XXX L X.XX
FUEL #2
X.XXX L X.XX
……..

****

TURNOVER WITH EXCLUDED VAT A	43.30
TURNOVER VAT B	45.60
TURNOVER VAT C	22.10
TOTAL VAT B	5.95
TOTAL VAT C	3.68

****

000472

29-06-2009	11:23
SERIAL NO.	LA02345678

FISCAL RECEIPT

Fiscal Logo
RKS
MF

Summary periodic fiscal report between two dates

Taxpayer name
Address
Fiscal number
VAT number

PERIODIC FISCAL REPORT Z SUMMARY

SALES

START DATE 09-06-2009
END DATE 29-06-2009

FISCALIZATION DATE

26-03-2011 14:04
****

FISCAL RAPORTS 13

TURNOVER TOTAL 3033.55

TOTAL VAT 69.56

FISCAL RECEIPTS 30

****
FUEL #1
X.XXX L X.XX
FUEL #2
X.XXX L X.XX
……
****
TURNOVER WITH EXCLUDED VAT A 1922.70

TURNOVER VAT B 1080.40

TURNOVER VAT C 30.45

TURNOVER VAT D 0.00

TOTAL VAT B 63.49

TOTAL VAT C 5.07

TOTAL VAT D 0.00

****
000472
29-06-2009 11:48
SERIAL NO. LA02345678

FISCAL RECEIPT
Fiscal Logo
RKS
MF